

April 10, 2017 (Final 1.1)

De Anza College

Syllabus for Financial Accounting 1 – Acct 001A –65Z CRN#43994

**Delivered online, except for mandatory on-campus comprehensive examination.**

Instructor: Letha L. Jeanpierre, MBA, CPA

Weekly Office Hour & Chapter Review: Mondays (except holidays), 5 pm -6:30 pm at CCC Confer

(See *Schedule of Assignments and Due Dates*).

Spring 2017

IMPORTANT URL:

<https://login.cengagebrain.com/course/E-Y84E3NPDBAZT7> | [Student Registration Instructions](#)

Temporary free access to CengageNow (Cengage):

Cengage Login site <https://login.cengagebrain.com/course/E-Y84E3NPDBAZT7>

## Introduction to Accounting at De Anza College

**Requisites:** (Not open to students with credit in ACCT 1AH.)

**Advisory:** EWRT 211 and READ 211 (or LART 211), or ESL 272 and 273; MATH 212 or equivalent.

Accounting is the language of business. Knowledge of accounting is important for all students who expect to go into business or work in the business environment. Accounting 1A is the first in a three courses series, offered at De Anza. Accounting 1A and Accounting 1B are financial accounting courses with emphasis on meeting the accounting needs of various users, particularly those who are external to the business entity, such as stockholders, financial institutions or government agencies. Accounting 1C is managerial accounting. The focus of managerial accounting is to provide the financial information for decision-making within the business entity.

The specific student learning outcomes for the course are that you be able to:

1. Demonstrate knowledge of double entry accounting for business transactions and adjustments; prepare, explain and analyze financial statements using Generally Accepted Accounting Principles (GAAP).
2. Analyze fundamental business concepts, how businesses operate, how accounting serves them and identify ethical issues in an accounting context.

More specifically, you will be able to:

1. Explain the process of accounting.
2. Recognize the required financial statements and what they tell us.
3. Identify the users of accounting information.
4. Identify the generators of Accounting Information.
5. Perform double entry bookkeeping.
6. Analyze and record financial transactions in a general journal and special journals.
7. Post transactions to the general ledger.
8. Adjust accounts as part of the accounting cycle.
9. Prepare a trial balance, adjusted trial balance and financial statements.
10. Prepare closing entries.
11. Recognize basic accounting theory and generally accepted accounting principles (GAAP).
12. Analyze financial statements at a beginning level.

## Contacts and Communication

The best way to get in touch with me about your assignments is through the weekly Discussion/Response forum. Post your question/message there so that other students might benefit. I check for messages there 1-2 times on most days. If you need to contact me on an individual or personal basis, you may contact me at my college email ([jeanpierreletha@fhda.edu](mailto:jeanpierreletha@fhda.edu)). Be sure to use the class name and number Acct 001A 65Z in your subject line. I will try to reply ASAP, but within 24 hours. **Important: In all documents and communications, use your official transcript name.**

## Disabled Student Support

Student with learning disabilities or physical challenges are entitled to assistance to help you achieve your academic goals. De Anza College's Disability Support Programs and Services Division (DSPS) offer a comprehensive array of accommodations, educational assistance classes and support services. If you or anyone you know would benefit from such a service please calls Disabled Student Services at 408-864-8753; TTY number: 408-864-5650 or go to their website at <http://www.deanza.edu/dsps/> to get started.

## Online and on Campus Tutorial Help

The De Anza College Student Success Center offers accounting tutorial services on campus **and online**. To find out more about what they offer, go to their website at [www.deanza.edu/studentsuccess](http://www.deanza.edu/studentsuccess).

## Course Overview

**This is an online course, except for the final examination that will be scheduled to take place on campus. This online course has the same rigor as one on campus. We will use several resources to make sure you have a complete experience. Each is available to you 24/7. The most important three are as follows:**

### 1. *Catalyst* is offered through the De Anza College Online Education Center

The De Anza College Online Education Center (*formerly Distance Learning Center*) will host this course. Catalyst (Moodle) is the college's official course management system. You should look at this site as being your "homeroom". Everything flows from the Catalyst site.

**Important:** There is NO student access to Catalyst until the first day of the quarter. On the first day of class, log into your Catalyst account and begin with the section "Navigating the Course".

As your "homeroom", all assignments and updates will be placed in Catalyst. Registered students are required to log into Catalyst and complete the orientation as soon as possible, but no later than Friday, April 14, 2017. This preserves your place in the class. Students who do not check in will be dropped as "no shows" on Monday, April 17. During the quarter, you should make sure to check in daily so that you do not miss any important information.

Technical support for Catalyst is available as follows (click or paste):

Catalyst Log on:	<a href="https://catalyst.deanza.edu/">https://catalyst.deanza.edu/</a>
FAQ's:	<a href="http://catalysthelp.deanza.edu/?p=faq">http://catalysthelp.deanza.edu/?p=faq</a>
Technical Requirement:	<a href="https://catalyst.deanza.edu/?pg=technical">https://catalyst.deanza.edu/?pg=technical</a>
Request for Help:	<a href="http://catalysthelp.deanza.edu/?p=submit">http://catalysthelp.deanza.edu/?p=submit</a>
Orientation:	<a href="https://sway.com/p6KDTuWI0k3kzftg">https://sway.com/p6KDTuWI0k3kzftg</a>
First Time Users:	<a href="http://deanza.edu/online-ed/registered/firsttimehome.html">http://deanza.edu/online-ed/registered/firsttimehome.html</a>

**2. CCC Confer:** Scheduled online meetings and chapter reviews will take place at the website CCCConfer.org. Access information is available in the “Navigating the Course” section in Catalyst. Students who are registered for the class will also receive an email with this information. Students who miss any of the scheduled online review sessions may watch the archived session. Download the “Participants Guide to CCC Confer” from their website. No access code is required for the download. Further instructions can be found at the Catalyst sight under “Navigating the Course”.

### **3. CengageNow, Required Textbook and Course Materials:**

#### **Main Textbook**

Accounting, 26<sup>th</sup> Edition, by Warren, Reeve & Duchac *with CengageNow*  
South-Western/Cengage Publisher

The best buy is the Student Edition from De Anza College Bookstore: Chapters 1-9 have been specially packaged, with CengageNow. You may purchase your text online at books.deanza.edu. This special edition text is only available through our bookstore. See below for other options.

**CengageNow** is a required online tool and only available from the publisher:

Much of your homework, quizzes and examinations will be submitted using CengageNOW. The site includes an e-book, e-lectures, videos, audios and various other interactive tools that are available 24/7. A dedicated technical support site has been established just for this course. It does not require a log in. So, if you have difficulty getting started with CengageNow do not hesitate to go there. The URL is below.

#### **CengageNow Technical Support (paste the following):**

<http://support.cengage.com/magellanweb/ClassLandingPage.aspx?optylid=1233162&Accountld=1-UG-33&TechCode=TPC49&CourseName=ACCT%201%20A%2FB%2FC>

**Important:** To access CengageNow, you need two pieces of information, the **Course Key** and the **Access Code**:

1. The **Course Key** (not access code) is the one that I provide to you as your instructor. This code makes sure you are in the right section of Accounting 1A.

CengageNow Registration: <http://www.cengage.com/login>

Your course code is: E-Y84E3NPDBAZT7

Cengage Login site <https://login.cengagebrain.com/course/E-Y84E3NPDBAZT7>

2. The **Access Code** (not course key) is bundled with the **new** textbooks when purchased at the De Anza College bookstore. **IMPORTANT:** If you purchase a **used** textbook, you will be required to purchase an access code from the **CengageNOW**.

### You have several Purchase Options:

**Option A:** Buy one-third of the book from De Anza Bookstore in loose-leaf format. This option includes a quarter-long ACCESS CODE for the required online Internet access to CengageNOW. Homework and most quizzes will be completed online at CengageNOW. When you take Accounting 1B and Accounting 1C you will buy additional loose-leaf text pages and additional quarter-long ACCESS CODES. You should save your proof of purchase in case you are unable to complete the course. You may be able to get a replacement code from De Anza in the future if you drop or fail the course and you end up retaking it. This is probably the most straightforward and least expensive option. (books.deanza.edu)

**Option B:** Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits and full copies of the text. The code alone (while active) allows you to access the text in electronic format (e-book) and to do the online homework and quizzes. Be sure to save your proof of purchase. If you follow this Option, be sure to use the special Cengage/De Anza microsite to purchase access. This may save you significant money compared to other CengageNOW online purchase pages. To purchase from the publisher online, go to the following for the microsite. You may need to cut and paste the URL.

Here you will find the designated MyCengage course page, which provides students with purchase option(s) for Acct-001A-65Z, and enables registration for digital products, including **temporary free access**, at:

Cengage Login site <https://login.cengagebrain.com/course/E-Y84E3NPDBAZT7>

**Remember, this code is only for online access...e-book only...no hardcopy text.**

**Option C:** Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE for online access. This is probably the most expensive option.

***Reminder:** Be sure to record and save your login and password. When you register, please use your official name...the name you used when you enrolled at De Anza. This will help make sure that you get credit for all of your work.*

### Course Requirement

**1. Take midterm exams when given.** There will be a total of three midterm examinations (Ch. 1-3, Ch. 4-6, Ch. 7-9). Each exam is worth 100 points. The tests may be a combination of true/false, multiple choice, fill in the blanks and short problems. The tests will be administered through CengageNow and must be completed by the due dates. There will be an eight-hour window and the exam will last for 60 minutes. There are no make-up exams, however, you will be allowed to

drop the lowest score on one of the midterms. Even so, I recommend that you take all of the midterms because the final exam will be comprehensive. A missed exam counts as zero.

2. **Read your textbook (or e-book) chapters** and do the assigned homework.
3. **Participate in live weekly online meetings (webinars).** The meetings are scheduled on Monday evenings (except holidays), 5 pm until 6:30 pm at CCCConfer.org. Recorded sessions are archived and closed captioned for later viewing. Points earned here count as participation points.
4. **Do your required online homework assignments** as indicated in the Assignments and Due Dates Schedule. A major portion of your homework will be done in CengageNow. The homework due dates are listed on the Assignment & Due Dates Schedule, which is the official document for times and due dates. There will be no exceptions for late homework caused by last minute problems. Assignments may be submitted after the due dates; however, there will be significant loss of points for late submission. It is recommended that you do your homework **well in advance** of the cut-off hour so that you do not have to worry about last minute computer malfunctions. Make sure the clock on your computer is set at the correct Pacific Time as it may have an impact on the time in CengageNow. Save your homework frequently.
5. **Participate in weekly Discussion/Response sessions in Catalyst and Instructor Assigned Discussion.** Points are given for your contributions in (“Muddiest Point” and Instructor Assigned) discussions. Identifying and sharing of resources is encouraged. These discussions are an important part of the learning process. Points earned here contribute to your “participation points”.
6. **Complete the required comprehensive problem project** and submit when due.
7. **Take *mandatory* comprehensive final examination on campus, in person covering chapters 1-9.**

Checklist for final examination:

- Photo ID (DASB card, driver’s license, passport, NOT credit card)
- Basic Calculator (cell phone, iPod, etc. NOT acceptable).

When: Friday, June 23, (a specific 2 hours between 9 am and 1 pm)

Place: De Anza College, Room TBA when assigned

## Student Evaluation

Grades in this course are earned by student efforts...not “given” by the instructor based on student needs.

Your grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87- 89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%.

There are required activities (not optional) and participation point that contribute to the 100 points needed. Your final grade will be based on the following Course Point values:

Required Activity	Points
Discussion/Response -Introduce Yourself	5
Mid-term Exams (100 points each)	300
Cengage Homework (15 points each week)	135
Ethics Discussion	20
Comprehensive Project	50
Participation Points (see below for options)	75
Final Examination	150
Gross Points	735
Less: Lowest Score Midterm	-100
Total Points	635

Choose from the following Participation Points to reach a maximum of 75 Points:

Participation Points (Maximum 75)	Points
Introduction to Cengage - Quiz	10
Cengage Post Self Test (5 pts. ea.)	45
Cengage Practice Exercised (5 pts. Ea.)	45
CCC Confer Weekly Online Session (5 pts. /wk.)	45
Weekly Discussion /Response (Muddiest Points) (1 pt/post; 5 per week)	45
Total Points Available	190
<i>Other activities may be added to this list.</i>	

Finally, in registering for this course you agree to the following:

- By enrolling in this class, you pledge that all work done in the course is your own.
- You understand that all work must be submitted on time or early in Catalyst, Cengage, or other methods as required by the course.
- You recognize and fully accept that the midterms must be taken as scheduled, online, and if you miss more than one midterm you will likely need to withdraw from the course to avoid a failing grade.
- You recognize and fully accept that there is a required, ON CAMPUS FINAL EXAM THAT MUST BE TAKEN ON THE SCHEDULED TIME AND DATE, WITHOUT EXCEPTION. **Students who do not take the on-campus exam will not receive a passing grade.** The exam is comprehensive, closed book; calculators are okay - similar to the homework you have done and the problems reviewed in the weekly online meetings.

## **Registering and Dropping this Class**

Please register for this course through the official DeAnza College registration process. See De Anza's Steps for Getting Started: How to be enrolled at <http://www.deanza.edu/registration/current.html>.

All students must be officially enrolled in the course. Registering through the CengageNow site does NOT make you a registered student in the course; it only allows you to access assignments and quizzes.

It is your responsibility to withdraw from the course (except for no shows); otherwise you will be assigned the appropriate grade earned. Students who do not sign into their Catalyst account during the first week (no later than April 15) will be dropped as a "no show" on the college's official census. This is a state requirement. They will not want to pay us if you are not attending.

Incomplete grades are only available under the following conditions: The student has done ALL of the work in the course and cannot take the final exam because of an emergency (verifiable illness, family death, car accident, etc.). If the issue arises before the date for withdrawal (June 2, 2017), then the student will take a W. If it occurs after the withdrawal date, all work in the course has been completed, and a verifiable emergency has taken place, then an incomplete grade can be given. Please note, these occurrences are exceedingly rare.

## **Academic Integrity, Copyright, Fair Use and Plagiarism**

A common theme throughout your textbook is the role of ethics in accounting and business. Accountants are expected to practice in an ethical manner such that the financial information they provide can be relied upon. Your behavior as a student is equally important here in our (virtual) classroom. Cheating and plagiarism is treated very seriously in the course and may result in a failing grade. For more information about the college's policy see "Navigating the Course Section" in Catalyst.

## **Important Information**

College Calendar: <https://www.deanza.edu/calendar/springdates.html>

Resources:

'Muddiest Point' is a concept borrowed from Angelo, T.A. and Cross, K.P. (1993). *Classroom Assessment Technologies* (Second Edition). San Francisco: Jossey-Bass Publishers

Green Sheets of Accounting Instructors at De Anza College: Michael Gough, Christopher Kwak and Scott Osborne.